
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 268

**The Provision of Early Learning and Childcare
(Specified Children) (Scotland) Amendment Order 2015**

Amendment of 2014 Order

2.—(1) The Provision of Early Learning and Childcare (Specified Children) (Scotland) Order 2014⁽¹⁾ is amended as follows.

(2) In article 1 (citation, commencement, interpretation and application)—

(a) in the definition of “qualifying benefit” in paragraph (2), after sub-paragraph (f), insert—

“(g) child tax credit under Part 1 of the 2002 Act where the parent—

(i) is in receipt of an award of child tax credit which is based on the relevant income not exceeding the amount determined for the purposes of section 7(1)(a) of the 2002 Act as the income threshold for child tax credit⁽²⁾; and

(ii) is not in receipt of an award of working tax credit under Part 1 of the 2002 Act except where—

(aa) the award is based on the relevant income not exceeding the amount determined for the purposes of section 7(1)(a) of the 2002 Act as the income threshold for working tax credit⁽³⁾; or

(bb) the parent entitled to the award is treated as being engaged in qualifying remunerative work (within the meaning of the 2002 Act) by virtue of regulation 7D of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002⁽⁴⁾;

(h) support provided under Part VI of the Immigration and Asylum Act 1999⁽⁵⁾;

(i) universal credit payable under Part 1 of the Welfare Reform Act 2012⁽⁶⁾.”;

(b) after the definition of “starting point for 2 year olds”, insert—

““the 2002 Act” means the Tax Credits Act 2002⁽⁷⁾.”; and

(c) after the definition of “2014 Act”, insert—

““the relevant income” has the meaning given by section 7(3) of the 2002 Act.”.

(1) [S.S.I. 2014/196](#).

(2) The income threshold for child tax credit was determined for the purposes of section 7(1)(a) of the 2002 Act by regulation 3(3) of [S.I. 2002/2008](#), as relevantly amended by regulation 4(2) of [S.I. 2015/451](#).

(3) The income threshold for working tax credit was determined for the purposes of section 7(1)(a) of the 2002 Act by regulation 3(2) of [S.I. 2002/2008](#), as relevantly amended by regulation 4(2) of [S.I. 2008/796](#).

(4) [S.I. 2002/2005](#); regulation 7D was inserted by regulation 2(3) of [S.I. 2007/968](#), substituted by regulation 8 of [S.I. 2009/1829](#) and amended by regulation 2(10) of [S.I. 2012/848](#).

(5) [1999 c.33](#).

(6) [2012 c.5](#).

(7) [2002 c.21](#).